(Mich. 1921), 183 N. W. 731. The force of filed rates is seen by the holding that the consignee was liable to pay the full amount of freight according to the filed rates, although it had previously paid all the charges asked by the carrier. *N. Y. Central & Hudson River R. Co.* v. *York & Whitney Co.*, 41 Sup. Ct. 509, and also by the holding that the carrier could recover freight from the consignor, when it had agreed to recover it from third parties who could not meet the full claim. *Chicago & E. R. Co.* v. *Lightfoot et al.* (Mo. 1921), 232 S. W. 176. The principal case is in accord with the previous views of the supreme court as to the right of other carriers to limit their liability, and to enforce their stipulations regardless of assent or dissent, although it is subject to what appear to be the reasonbale and sound objections of Justice Pitney in his dissent to *Boston & Maine R. Co.* v. *Hooker, supra.*

CHILD—MEANING OF IN STATUTE ALLOWING ACTION FOR DEATH.—A statute gave to the wife, husband, parent or child of the deceased a right of action for death by wrongful act. Another statute allowed illegitimate children and their issue to inherit from their mother and from each other. Plaintiff was the mother of an illegitimate child killed through the negligence of defendant. *Held,* plaintiff had no cause of action. *State for use of Smith* v. *Hagerstown & F. Ry. Co.,* (Md., 1921) 114 Atl. 729.

In another very recent case, *Panama Ry. Co.* v. *Castilla,* 272 Fed. 656, the court held that as there was no statute in the Canal Zone making a bastard child legitimate as to its mother, she could not recover for her child's death by wrongful act of defendant. Undoubtedly the majority of decided cases in point in this country and England are in accord with the instant case, but it is submitted that they are based upon an unwise policy and an unfortunate following of bad precedent. For authorities and more extended discussion, see 19 MICH. L. REV. 562.

CONSTITUTIONAL LAW—FEDERAL TAX LAW EFFECTING REGULATION OF CHILD LABOR UNCONSTITUTIONAL.—Plaintiff sought an injunction to restrain collection of a tax levied pursuant to the Act of Feb. 24, 1919, § 1200 (Comp. St. Ann. Supp. 1919, 6336 7/8a), which imposed a 10 per cent. excise tax on net profits of certain employers of child labor. Tax law *held* unconstitutional as an attempt on the part of Congress, not to collect revenue, but to control the internal affairs of a state. Injunction granted. *George* v. *Bailey* (1921, W. D. N. C.), 274 Fed. 639.

The court, in the principal case, considered itself bound by *Hammer* v. *Dagenhart,* 247 U. S. 251, where the Supreme Court, in a 5 to 4 decision, declared the Owen Keating Act unconstitutional. Purporting to exercise its authority under the commerce clause of the Constitution, Congress had provided, in that Act, that the products of child labor should not be shipped in interstate or foreign commerce. Though ostensibly an exercise of power to regulate commerce, the Act was held to be an unlawful attempt by Congress to enact a police measure regulating child labor within the states.

Although an unlawful interference with power reserved to the states when done directly, can this be done indirectly? The first important case directly in point, *McCray* v. *U. S.*, 195 U. S. 27, answers affirmatively. There the Act of Congress, apparently an exercise of taxing power, imposed a tax of 10 cents per pound upon colored oleomargarine. The legislators knew that instead of raising revenue, the Act would prohibit the manufacture of colored oleomargarine. But the Act was upheld, the court disclaiming any right to say that Congress has abused a delegated power merely because the effect of exercising it is to encroach upon a field wherein the state has the power to legislate. The statement by Marshall in *M'Culloch* v. *Maryland,* 4 Wheat. 316, that "* * * the power to tax involves the power to destroy," was referred to in the *McCray* case. Earlier cases tended to support the doctrine of *McCray* v. *U. S.* See, *In re Kollock,* 165 U. S. 526 (requirement that packages be marked to prevent fraud, considered merely incidental to revenue purpose of the Act); *Veazie Bank* v. *Fenno,* 75 U. S. (8 Wall.) 533 (*semble.* Tax of 8% per annum on the circulation of notes of state banks, clearly intended to drive them out of circulation. Act ultimately sustained under power of Congress to regulate coinage); *Champion* v. *Ames,* 188 U. S. 321 (Lottery Ticket Law, upheld as exercise of power over commerce); *U. S.* v. *288 Packages of Merry World Tobacco,* 103 Fed. 453 (Tobacco Tax Law, with provision that packages could contain nothing but tobacco). In 17 MICH. L. REV. 83 there is a clear analysis of the real situation where powers delegated to Congress and those reserved to the states apparently conflict. In the interim between *McCray* v. *U. S.* and *Hammer* v. *Dagenhart,* the formidable array of cases supporting the former would appear to leave the *Dagenhart* case almost inexplicable. *U. S.* v. *Jin Fuey Moy,* 241 U. S. 394 (Statute had moral end, upheld as revenue measure); *Steinfeldt* v. *U. S.,* 219 Fed. 879 (Narcotic Act having moral end, sustained under commerce clause); *U. S.* v. *Brown,* 224 Fed. 135 (Narcotic Act, valid under commerce or tax clause); *Lee Mow Lin* v. *U. S.,* 250 Fed. 694 ($300 per pound tax on manufacture of opium valid); *Hipolite Egg Co.* v. *U. S.,* 220 U. S. 45 (Pure Food Law, valid under commerce clause); *Clark Distilling Co.* v. *Western Md. Ry.,* 242 U. S. 311 (Liquor regulation, valid under commerce clause); *Caminetti* v. *U. S.,* 242 U. S. 470 (White Slave Act, valid under commerce clause); *Flint* v. *Stone Tracy Co.,* 220 U. S. 107 (*Semble,* tax on corporations created by state). Since the *Dagenhart* case a Narcotic Act has been upheld as an exercise of taxing power. *U. S.* v. *Rosenberg,* 251 Fed. 963. Cases opposing the doctrine of *McCray* v. *U. S.* are few. *Craig* v. *Dimock,* 47 Ill. 308 (*semble*); *U. S.* v. *Doremus,* 246 Fed. 958 (Narcotic Act). For an analytical consideration of the problem raised in *McCray* v. *U. S.,* see 6 MICH. L. REV. 277. Even though it be conceded that the powers granted to Congress in the Constitution did not originally admit of such exercise as was allowed in *McCray* v. *U. S.* and the supporters of its doctrine, may we not justify those decisions and the wisdom of following them by placing upon the pertinent Constitutional provisions a sociological interpretation? See 16 MICH. L. REV. 599.